

Alcohol and Tobacco Tax and Trade Bureau, Treasury

§ 44.153

EFFECTIVE DATE NOTE: By T.D. TTB-78, at 74 FR 29419, June 22, 2009, § 44.147 was amended in the first sentence by removing the words “tobacco products, and cigarette papers and tubes” and adding, in their place, the words, “tobacco products, cigarette papers and tubes, and any processed tobacco”, effective June 22, 2009 through June 22, 2012.

§ 44.148 Opening.

An opening report, covering the period from the date of the opening inventory, or inventory made in connection with a superseding bond, to the end of the month, shall be made on or before the 20th day following the end of the month in which the business was commenced.

(72 Stat. 1422; 26 U.S.C. 5722)

§ 44.149 Monthly.

A report for each full month shall be made on or before the 20th day following the end of the month covered in the report.

(72 Stat. 1422; 26 U.S.C. 5722)

§ 44.150 Special.

A special report, covering the unreported period to the day preceding the date of any special inventory required by an appropriate TTB officer, shall be made with such inventory. Another report, covering the period from the date of such inventory to the end of the month, shall be made on or before the 20th day following the end of the month in which the inventory was made.

(72 Stat. 1422; 26 U.S.C. 5722)

§ 44.151 Closing.

A closing report, covering the period from the first of the month to the date of the closing inventory, or the day preceding the date of an inventory made in connection with a superseding bond, shall be made with such inventory.

(72 Stat. 1422; 26 U.S.C. 5722)

CLAIMS

§ 44.152 Claim for remission of tax liability.

Remission of the tax liability on tobacco products, and cigarette papers and tubes may be extended to the ex-

port warehouse proprietor liable for the tax where such articles in bond are lost (otherwise than by theft) or destroyed, by fire, casualty, or act of God, while in the possession or ownership of such proprietor. Where articles are so lost or destroyed the proprietor shall report promptly such fact, and the circumstances, to the appropriate TTB officer. If the proprietor wishes to be relieved of the tax liability, the proprietor must prepare and file a claim on TTB Form 5620.8. The nature, date, place, and extent of the loss or destruction must be stated in such claim. The claim must be accompanied by such evidence as is necessary to establish to the satisfaction of the appropriate TTB officer that the claim is valid. When the appropriate TTB officer has acted on the claim, such officer will return a copy of TTB Form 5620.8 to the proprietor as notice of such action. The proprietor must keep the copy of TTB Form 5620.8 for 3 years following the close of the calendar year in which the claim is filed.

(72 Stat. 1419, as amended; 26 U.S.C. 5705)

[T.D. 6961, 33 FR 9492, June 28, 1968. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-232, 51 FR 28088, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986; T.D. ATF-421, 64 FR 71925, Dec. 22, 1999; T.D. ATF-480, 67 FR 30802, May 8, 2002]

§ 44.153 Claim for abatement of assessment.

A claim for abatement of the unpaid portion of the assessment of any tax on tobacco products, and cigarette papers and tubes, or any liability in respect of such tax, alleged to be excessive in amount, assessed after the expiration of the period of limitation applicable thereto, or erroneously or illegally assessed, shall be filed on Form 5620.8. Such claim shall set forth the reasons relied upon for the allowance of the claim and shall be supported by such evidence as is necessary to establish to